ANNO REGNI

GEORGII III.

REGIS

Magnæ Britanniæ, Franciæ, & Hiberniæ,

VICESIMO QUARTO.

At the Parliament begun and holden at *Weſtminſter*, the Eighteenth Day of *May*, *Anno Domini* 1784, in the Twenty-fourth Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.*

Being the Firſt Seſſion of the Sixteenth Parliament of *Great Britain*.

LONDON:

Printed by CHARLES EYRE and WILLIAM STRAHAN, Printers to the King's moſt Excellent Majeſty. 1784.

MVSEVM
BRITANNICVM

ANNO VICESIMO QUARTO

GEORGII III. Regis.

CAP. XXXVIII.

An Act for repealing the ſeveral Duties on Tea, and for granting to His Majeſty other Duties in lieu thereof; and alſo ſeveral Duties on inhabited Houſes; and upon the Importation of Cocoa Nuts and Coffee; and for repealing the Inland Duties of Exciſe thereon.

Moſt Gracious Sovereign,

WHEREAS the ſeveral Rates and Duties upon Tea, expoſed for Sale in theſe Kingdoms, amount together to ſo conſiderable a Sum, Preamble.

in Proportion to the Value of that Commodity, as to afford great Encouragement to the fraudulent Importation thereof, and have contributed greatly to other illicit Practices highly detrimental to the Revenue, and of dangerous Consequences to the Publick, the Prevention of which is become an Object of the utmost Importance; we, Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain, in Parliament assembled, do therefore think it would be for the Advantage of the Publick to repeal the several Duties imposed upon Tea, and in lieu thereof to grant unto Your Majesty the several new Duties herein-after mentioned: And we do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present

sent Parliament assembled, and by the Authority of the same, That from and after the Fifteenth Day of September, One thousand seven hundred and eighty-four, the several Rates, Duties, and other Impositions upon Tea imported, sold, or used in this Kingdom, shall cease, determine, and be no longer paid or payable.

From *Sept.* 15, 1784, the Duties on Tea shall cease.

II. And be it further enacted by the Authority aforesaid, That the United Company of Merchants of England trading to the East Indies shall be, and they are hereby discharged, of and from the Payment of all Duties whatsoever, by any Act or Acts heretofore imposed upon all Tea, the Property of the said United Company, which shall, on the said Fifteenth Day of September, One thousand seven hundred and eighty-four, remain in the Warehouses of the said Company in Great Britain, under the Lock, or in the Custody of the

East India Company discharged from Payment of Duties on Tea in their Warehouses, *&c.* at that Period.

Officers of his Majesty's Revenue, having Charge thereof.

For all Tea delivered by the Company to the Purchasers thereof after that Period, there shall be paid a Duty of 12*l.* 10*s.* *per Cent.*;

III. And be it further enacted by the Authority aforesaid, That upon all Tea which, from and after the said Fifteenth Day of September, One thousand seven hundred and eighty-four, shall be delivered to the Buyers thereof by the said United Company, there shall be paid to the King's Majesty, his Heirs and Successors, by the Purchaser or Purchasers of such Tea, a Duty of Twelve Pounds Ten Shillings per Centum, to be computed upon the Gross Prices at which such Tea shall be sold; which Duty shall be paid, by the said Purchaser or Purchasers, to the said United Company, at such Time or Times as shall, by the Conditions of such Sales, be from Time to Time appointed for Payment of the Price of such Tea, to the said United Company; and that the said United Company shall at all Times,

together with the proper Officers of the Customs, make up an Account of Twelve Pounds Ten Shillings per Centum, to be computed upon the Gross Prices at which such Tea shall be sold, and pay the same to the Collector Inwards of his Majesty's Customs, within Thirty Days after the Expiration of each Quarterly Sale, which Duty shall be again drawn back and repaid upon the Exportation of such Tea to any Place where a Drawback of the Duties is now allowed by Law.

which shall be drawn back upon Exportation, &c.

IV. And it is hereby further enacted by the Authority aforesaid, That all Tea upon which the Duty hereby imposed shall not have been paid, and which, from and after the said Fifteenth Day of September, One thousand seven hundred and eighty-four, shall be entered for Exportation to any Place where a Drawback of the Duties is allowed by Law, shall and may be delivered

All Tea in such Warehouses, on *Sept.* 15, 1784, for which the Duty shall not have been paid, and entered for Exportation, &c. shall be delivered from the Warehouses free of Duty.

delivered from such Warehouse wherein the same shall be secured as aforesaid for that Purpose, free of any Duty, subject to the same Rules, Regulations, Restrictions, Securities, Penalties, and Forfeitures, in all other Respects, to which such Tea would have been liable if the Duty thereon had been paid and drawn back as herein-before directed.

Directions for the Company relative to their Sales of Tea.

V. And whereas it is just and reasonable that the said United Company should, in Consideration of the great Benefit which may result to their Commerce from the Reduction of Duties hereby made, contribute their utmost Endeavours for securing to the Publick the full Benefit which will arise from an immediate and permanent Reduction of Prices; be it further enacted by the Authority aforesaid, That the said United Company shall, as soon as may be after the passing of this Act, put

up

up and expose to publick Sale, at the least, Five Millions of Pounds Weight of Tea; and shall, in like Manner, at some other Time before the Thirty-first Day of December, One thousand seven hundred and eighty-four, make another Sale, at which they shall, in the like Manner, put up, at the least, Two millions five hundred thousand Pounds Weight of Tea; and shall thenceforward continue to make, at the least, Four Sales in every Year, and, as near as conveniently may be, at equal Distances of Time, and shall put up at such Sales such Quantities of Tea as shall be judged sufficient to supply the Demand; and that at each and every such Sale, the Tea so put up shall be sold without Reserve to the highest Bidder, provided an Advance of One Penny per Pound shall be bid upon the Prices at which the same shall be put up; and that at the Four

First

Restriction of the Prices put up at the First Four Sales:

First Sales, which shall be made after the passing of this Act, the Prices at which the said Tea shall be put up and exposed to Sale shall not exceed the following Rates; videlicet;

Bohea, 1*s.* 7*d.* *per* Pound;

For Bohea Tea, One Shilling and Seven-pence per Pound;

Congo, 2*s.* 5*d.*

For Congo Tea, Two Shillings and Five-pence per Pound;

Souchong, 3*s.* 3*d.*

For Souchong Tea, Three Shillings and Three-pence per Pound;

Singlo, 3*s.* 3*d.*

For Singlo Tea, Three Shillings and Three-pence per Pound;

Hyson, 4*s.* 11*d.*

For Hyson Tea, Four Shillings and Eleven-pence per Pound:

Restriction at all future Sales.

And that it shall not be, at any Time hereafter, lawful for the said United Company to put up their Tea for Sale at any Prices which shall, upon the Whole of the Tea so put up at any One Sale, exceed the Prime Cost thereof, with the Freight and Charges

Charges of Importation, together with lawful Interest from the Time of the Arrival of such Tea in Great Britain, and the common Premium of Insurance, as a Compensation for the Sea Risk incurred thereon; and that the said United Company shall from Time to Time send Orders for the Purchase of such Quantities of Tea, and provide sufficient Ships to import the same, as, being added to the Stock in their Warehouses, and to the Quantities ordered and not arrived, shall amount to a sufficient Supply for the keeping a Stock at least equal to One Year's Consumption, according to the Sales of the last preceding Year, always beforehand; and that the said United Company shall, from Time to Time, lay before the Lord High Treasurer, or the Commissioners of the Treasury for the Time being, Copies of the Accounts and Estimates upon which such Orders for

Company to keep a proper Stock of Tea in their Warehouses, &c.

for Importation, or Prices for Sale, or Quantities put up to Sale, shall be grounded, whenever such Orders shall be sent out, or such Sales made, or as often as they shall be called upon for the same, by the said Lord High Treasurer, or any Three or more of the said Commissioners of the Treasury for the Time being.

VI. And whereas, for the Relief of all Persons now possessed of Tea bought of the said United Company, but remaining in their Warehouses as aforesaid, it hath been agreed by the said United Company, in Compliance with the unanimous Opinion of a General Meeting of the said Persons, to take back from them all such Tea at Prime Cost, as shall, on the said Fifteenth Day of October, One thousand seven hundred and eighty-four, remain in the Warehouses of the said Company in entire Lots, or in Lots not diminished

minished after the Date of such Agreement; be it further enacted by the Authority aforesaid, That all Bargains made by the said United Company respecting such Tea as is herein-before described, as (having been sold at their Sales) shall, on the said Fifteenth Day of September, One thousand seven hundred and eighty-four, remain in their Warehouses not delivered to the Buyers thereof, shall be, and they are hereby declared to be, null and void; and that the said Company shall forthwith grant to each of the said Buyers a Certificate of the Sum of Money which each of the said Buyers shall have paid to the said United Company in respect thereof; which Certificates shall be received by the said Company as and in lieu of Cash to the same Amount, in Payment for any Tea bought at their next ensuing Sale; or, if not so tendered in Payment, the said Company shall,

Clause relative to Tea sold by the Company, but which shall remain in their Warehouses, in entire Lots, &c. on *Sept.* 15, 1784.

shall, upon Demand, at any Time after the prompt Day, or Day of Payment, to be appointed for Tea to be so bought at their next Sale, pay the same in Cash to the Holder thereof.

Tea Dealers, not residing within the Bills of Mortality, or Borough of *Southwark*, who are possessed of any Chests of Tea in the Package wherein it was imported, &c.

VII. And be it further enacted, That it shall and may be lawful for all and every Tea Dealer, not residing within the Bills of Mortality, or the Borough of Southwark, who shall, at the Time of passing this Act, have in his, her, or their Possession, One or more entire Chest or Chests of Tea in the same Package in which it was originally imported into this Kingdom by the United Company of Merchants trading to the East Indies, and for which the Inland Duties shall have been paid by or in the Name of such Dealer, and which shall have been purchased at either of the Two last Sales of the said Company, and which shall have been conveyed directly from the Ware-

houses

houſes of the ſaid Company to the Warehouſe or Shop of ſuch Tea Dealer, to return ſuch Cheſt or Cheſts of Tea, by the moſt proper and ſpeedy Conveyance, to the Warehouſe Keeper of the ſaid Company; a Liſt of which Cheſts, containing an Account of the Number of each Cheſt, the Weight of Tea contained in it, and the Price which it coſt at the Company's Sale, together with the Name of the Ship in which it was imported, and the Folio in which it was printed in the Company's Sale Book, ſhall be delivered to the Warehouſe Keeper of the ſaid Company within Eight Days after the paſſing of this Act, and the ſaid Cheſt or Cheſts of Tea ſhall be taken into the Warehouſes of the ſaid Company; and if it ſhall appear, to the Satisfaction of the ſaid Company, that the Tea which is contained in any Cheſt ſo returned has not been unpacked ſince it was delivered

may return the ſame to the Company's Warehouſe Keeper:

And if the Company are ſatisfied ſuch Tea has not been unpacked, &c. they are to allow the Dealer the Prime Coſt paid for the ſame, &c.

from the Warehouses of the said Company, but is the same which was originally contained therein, then the Prime Cost of such Chest or Chests of Tea, which shall have been paid by such Dealer or Dealers, shall be allowed to such Dealer or Dealers, in Part of Payment for such Tea purchased at the next Sale of the East India Company; but if the said East India Company shall be of Opinion that the Tea contained in such Chest or Chests so returned is not the same as was originally contained therein, or that any unfair Practice shall have been made use of, it shall be lawful for the said Company to refuse such Chest or Chests of Tea; and that, for every Chest of Tea accepted, as herein-before provided, by the said East India Company, the Commissioners of Excise shall deliver a Certificate of the Sum of Money which has been paid for the Inland Duties

ties on the Tea contained in such Chest, to the Dealer returning the same; and such Certificate shall be taken by the Commissioners of his Majesty's Customs in Payment of the Customs which shall be due on the Teas to be purchased at the next Sale of the East India Company; provided that every Dealer shall, within five Days after the passing of this Act, deliver to the Excise Officer who usually surveys the Stock of such Dealer, a List of the Teas proposed to be returned to the Warehouses of the East India Company, in all Respects similar to that herein-before directed to be delivered to the Warehouse Keeper of the said Company.

Company not obliged to receive any such Chest, unless the Particulars herein mentioned are complied with.

VIII. Provided always, That no Dealer shall be permitted to return to the East India Company any whole Package either of Green or Black Tea, unless it shall appear that such Dealer

had in his Stock, at the last Survey made thereof, previous to the First Day of August, One thousand seven hundred and eighty-four, as much of either or both of those Sorts, over and above the Chests so intended to be returned, as would, according to his usual Consumption, to be computed upon the Average of the last Four Months previous to the said First Day of August, be sufficient to supply the same from that Time till the Fifteenth Day of September next; and an Account of the usual Consumption of such Dealer, and of the Amount of his Stock of Green and Black Teas respectively, at the Time any whole Packages are returned, shall be transmitted, by the Officer of Excise who usually surveys such Dealer, to the Commissioners of Excise, and also to the Warehouse Keeper of the East India Company; and such Officer of Excise shall also transmit

mit to the Directors of the East India Company an Account of all Teas which have, since the Twenty-fifth Day of July last, been taken into the Stock of any Dealer who shall send any Chest of Tea to be returned as aforesaid, to the End, that if it should appear to the said Directors that there is just Cause to suspect that any of the Tea so taken into the Stock of such Dealer has not paid the full Duties to which the same by Law was liable, the said Directors may, in such Case, refuse to receive any Teas whatever from such Dealer.

Owners of certain Prize Teas to be repaid the Duties paid for such Part as shall remain in the Warehouses on *Sept.* 15, 1784.

IX. And whereas there are certain Quantities of Prize Teas now remaining under the Locks of his Majesty's Officers of the Customs and Excise, for which the Duties of Customs have been paid, and certain other Quantities of Prize Teas damaged by Salt Water are now remaining in Two private Ware-

houses under the Survey of his Majesty's Officers of Excise, where they were removed for the Convenience of drying the same, for which the Duties of Customs and Excise have been paid; be it further enacted and declared, That it shall and may be lawful for the Commissioners of his Majesty's Treasury, or any Three or more of them, to direct, by Warrants under their Hands, the Commissioners of his Majesty's Customs or Excise respectively to repay to the Owners or Proprietors of such Teas the Amount of the Duties which have been received for such Part of the said Teas as shall be remaining in the Custody and under the Survey above mentioned, on the Fifteenth Day of September, One thousand seven hundred and eighty-four; provided it shall be made appear, to the Satisfaction of the said Commissioners of the Treasury, that the Duties on the said Teas,

so

so remaining on the Day above mentioned, have been actually received by the Officers of the Customs and Excise: Provided always, That the Owners or Proprietors of the said Teas shall pay the Duty of Eighteen Pounds and Ten Shillings per Centum, according to the Prices at which the same were bought, for such Parts or Parcels thereof as shall be remaining under the Locks of his Majesty's Officers of Customs or Excise, or under Survey in the Two Warehouses as above mentioned.

But for which they shall pay the Duty of 18*l.* 10*s.* *per Cent.*

X. And be it further enacted by the Authority aforesaid, That from and after the Tenth Day of October, One thousand seven hundred and eighty-four, there shall be charged, raised, levied, and paid, unto his Majesty, his Heirs and Successors, the several and respective additional Rates and Duties upon all inhabited Houses, as herein-after mentioned, according to the

From *Oct.* 10, 1784, the following additional Duties to be paid for all inhabited Houses in *Great Britain*; *videlicet*;

Number of Windows or Lights in each; (that is to say;)

For every Dwelling House, &c. rated by Act 6 Geo. III, Cap. 38, at 3s. an additional 3s.;

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated, under the Authority of an Act of the Sixth Year of His present Majesty, intituled, An Act for repealing the several Duties upon Houses, Windows, and Lights; and for granting to His Majesty other Duties upon Houses, Windows, and Lights, at Three Shillings, the additional yearly Sum of Three Shillings;

For every Dwelling House, &c. rated for 7 Windows, 6s.;

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Seven Windows, the additional yearly Sum of Six Shillings;

For

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Eight Windows, the additional yearly Sum of Eight Shillings: For 8 Windows, 8*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Nine Windows, the additional yearly Sum of Ten Shillings and Sixpence: For 9 Windows, 10*s.* 6*d.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Ten Windows, the additional yearly Sum of Thirteen Shillings: For 10 Windows, 13*s.*

For

For 11 Windows, 15 s. 6 d.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Eleven Windows, the additional yearly Sum of Fifteen Shillings and Sixpence:

For 12 Windows, 18 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twelve Windows, the additional yearly Sum of Eighteen Shillings:

For 13 Windows, 1 l. 1 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Thirteen Windows, the additional yearly Sum of One Pound, One Shilling:

For

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Fourteen Windows, the additional yearly Sum of One Pound, Five Shillings: For 14 Windows, 1 l. 5 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Fifteen Windows, the additional yearly Sum of One Pound, Ten Shillings: For 15 Windows, 1 l. 10 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Sixteen Windows, the additional yearly Sum of One Pound, Fifteen Shillings: For 16 Windows, 1 l. 15 s.

For

For 17 Windows, 2 l.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Seventeen Windows, the additional yearly Sum of Two Pounds:

For 18 Windows, 2 l. 5 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Eighteen Windows, the additional yearly Sum of Two Pounds, Five Shillings:

For 19 Windows, 2 l. 10 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Nineteen Windows, the additional yearly Sum of Two Pounds, Ten Shillings:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty Windows, the additional yearly Sum of Two Pounds, Fifteen Shillings: For 20 Windows, 2 l. 15 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty-one Windows, the additional yearly Sum of Three Pounds: For 21 Windows, 3 l.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty-two Windows, the additional yearly Sum of Three Pounds, Five Shillings: For 22 Windows, 3 l. 5 s.

For

For 23 Windows, 3 l. 10 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty-three Windows, the additional yearly Sum of Three Pounds, Ten Shillings:

For 24 Windows, 3 l. 15 s.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty-four Windows, the additional yearly Sum of Three Pounds, Fifteen Shillings:

For 25 to 29 Windows, 4 l.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Twenty-five Windows, and not more than Twenty-nine

Win-

Windows, the additional yearly Sum of Four Pounds:

For 30 to 34 Windows, 4*l.* 10*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Thirty Windows, and not more than Thirty-four Windows, the additional yearly Sum of Four Pounds, Ten Shillings:

For 35 to 39 Windows, 5*l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Thirty-five Windows, and not more than Thirty-nine Windows, the additional yearly Sum of Five Pounds:

For 40 to 44 Windows, 5*l.* 10*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to

to be rated in like Manner for Forty Windows, and not more than Forty-four Windows, the additional yearly Sum of Five Pounds, Ten Shillings:

For 45 to 49 Windows, 6*l.*:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Forty-five Windows, and not more than Forty-nine Windows, the additional yearly Sum of Six Pounds:

For 50 to 54 Windows, 6*l.* 10*s.*:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Fifty Windows, and not more than Fifty-four Windows, the additional yearly Sum of Six Pounds Ten Shillings:

For 55 to 59 Windows, 7*l.*:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great

Britain,

Britain, which, with the Houſe-hold and other Offices, is or ought to be rated in like Manner for Fifty-five Windows, and not more than Fifty-nine Windows, the additional yearly Sum of Seven Pounds:

For every Dwelling Houſe, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Houſe-hold and other Offices, is or ought to be rated in like Manner for Sixty Windows, and not more than Sixty-four Windows, the additional yearly Sum of Seven Pounds, Ten Shillings: For 60 to 64 Windows, 7 l. 10 s.

For every Dwelling Houſe, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Houſe-hold and other Offices, is or ought to be rated in like Manner for Sixty-five Windows, and not more than Sixty-nine Windows, the additional yearly Sum of Eight Pounds: For 65 to 69 Windows, 8 l.

For 70 to 74 Windows, 8*l.* 10*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Seventy Windows, and not more than Seventy-four Windows, the additional yearly Sum of Eight Pounds, Ten Shillings;

For 75 to 79 Windows, 9*l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Seventy-five Windows, and not more than Seventy-nine Windows, the additional yearly Sum of Nine Pounds:

For 80 to 84 Windows, 9*l.* 10*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Eighty Windows, and not

not more than Eighty-four Windows, the additional yearly Sum of Nine Pounds, Ten Shillings:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Eighty-five Windows, and not more than Eighty-nine Windows, the additional yearly Sum of Ten Pounds: For 85 to 89 Windows, 10*l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for Ninety Windows, and not more than Ninety-four Windows, the additional yearly Sum of Ten Pounds, Ten Shillings: For 90 to 94 Windows, 10*l.* 10*s.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household For 95 to 99 Windows, 11*l.*

hold and other Offices, is or ought to be rated in like Manner for Ninety-five Windows, and not more than Ninety-nine Windows, the additional yearly Sum of Eleven Pounds:

For 100 to 109 Windows, 12 l.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred Windows, and not more than One hundred and nine Windows, the additional yearly Sum of Twelve Pounds:

For 110 to 119 Windows, 13 l.

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and ten Windows, and not more than One hundred and nineteen Windows, the additional yearly Sum of Thirteen Pounds:

For

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and twenty Windows, and not more than One hundred and twenty-nine Windows, the additional yearly Sum of Fourteen Pounds. For 120 to 129 Windows, 14 *l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and thirty Windows, and not more than One hundred and thirty-nine Windows, the additional yearly Sum of Fifteen Pounds. For 130 to 139 Windows, 15 *l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner For 140 to 149 Windows, 16 *l.*

ner for One hundred and forty Windows, and not more than One hundred and forty-nine Windows, the additional yearly Sum of Sixteen Pounds:

For 150 to 159 Windows, 27 *l.*:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and fifty Windows, and not more than One hundred and fifty-nine Windows, the additional yearly Sum of Seventeen Pounds:

For 160 to 169 Windows, 28 *l.*:

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and sixty Windows, and not more than One hundred and sixty-nine Windows, the additional yearly Sum of Eighteen Pounds:

For

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and seventy Windows, and not more than One hundred and seventy-nine Windows, the additional yearly Sum of Nineteen Pounds:

For 170 to 179 Windows, 19*l.*

For every Dwelling House, inhabited or to be inhabited, within the Kingdom of Great Britain, which, with the Household and other Offices, is or ought to be rated in like Manner for One hundred and eighty Windows, and upwards, the additional yearly Sum of Twenty Pounds.

And for 180 Windows, and upwards, 20*l.*

XI. And whereas it may happen that One and the same Person is the Occupier or Inhabitant of Three or more Houses at the same Time, which, under the Directions and Provisions of this Act, must necessarily be

Persons occupying Three or more Houses, to pay for only those Two which contain the greatest Number of Windows.

charged with the Rates and Duties hereby imposed, unless specially provided for; and it not being intended that such Persons should be liable to pay the said Rates and Duties for more than Two such Houses; it is therefore hereby enacted and declared by the Authority aforesaid, That no One Person shall be subjected to the Payment of any of the Rates and Duties by this Act imposed for more than Two Houses which he or she shall occupy at the same Time: Provided always, That each Person shall, in all Cases, pay the said Rates and Duties for Two such Houses as shall contain the greatest Number of Windows of any Two Houses in his or her Occupation.

Clause for Relief of Persons occupying more than Two Houses.

XXI. And, in order to provide for the Relief of such Persons as may be the Occupiers or Inhabitants of Three or more Houses charged with and assessed for the Duties hereby imposed at the

the same Time, it is further enacted and declared, That every such Person, intending to be relieved from the Payment of more than Two thereof, shall, when called upon by the Collectors of the several Parishes or Places, for the Payment of the Rates and Duties imposed by this Act, or previous thereto, by him or herself, his or her Agent or Servants, deliver, or cause to be delivered, to them, in every such Parish or Place wherein any House in his or her Occupation, other than the Two severally containing the greatest Number of Windows, is situated, a Declaration in Writing of the Two Houses in his or her Occupation for which he or she is to pay; on receiving which such Collectors as aforesaid shall discharge from their Book or Books the Charges or Rates made for every such House hereby intended to be exempted; which Notice or Declaration the said Col-

Collectors are hereby directed to deliver over to the Surveyor or Inspector for the District in which such Parish or Place shall be situated, for their Information, and in order to their making an Entry of the same in their Books, and for enabling them to make a proportionable Deduction from the Charge against such Collectors.

Persons not paying for such Two Houses, according to the Notice given to the Collectors, to forfeit 50 *l.*

XIII. And be it further enacted and declared, That if any Person or Persons shall omit or neglect to pay for such Two Houses in their Occupation, containing the greatest Number of Windows, according to the Notice they shall give to the Collectors in the Parishes or Places in which they have Houses for which they shall claim Exemption, he, she, or they shall forfeit and pay, for every such Offence, the Sum of Fifty Pounds.

The aforesaid Rates to be

XIV. Provided nevertheless, and it is the true Intent and

Meaning of this Act, That the said several Rates and Duties hereby respectively charged as aforesaid shall be paid, over and above, and in Addition to the respective Duties charged upon Houses and Windows by virtue of an Act, made in the Sixth Year of the Reign of His present Majesty, intituled, An Act for repealing the several Duties upon Houses, Windows, and Lights; and for granting to His Majesty other Duties upon Houses, Windows, and Lights; and of another Act, made in the Nineteenth Year of the Reign of His present Majesty, intituled, An Act for repealing the Duties on all inhabited Houses, imposed by an Act made in the last Session of Parliament; and for granting to His Majesty other Duties upon all inhabited Houses in *Great Britain*; and for amending the said Act: And also for amending so much of an Act made in the Seventeenth Year of the Reign of

paid in Addition to those charged by

Act 6 *Geo.* III, Cap. 38;

and 19 *Geo.* III, Cap. 59.

of His present Majesty, as imposes a Duty on all Servants retained or employed in the several Capacities therein mentioned.

Assessments to be made out from *Oct.* 10, 1784, to *April* 5, 1785, &c.

XV. Provided always, and be it further enacted by the Authority aforesaid, That Assessments shall be made out for raising the Duties upon inhabited Houses by this present Act imposed, from the Tenth Day of October, One thousand seven hundred and eighty-four, to the Fifth Day of April, One thousand seven hundred and eighty-five; which Assessment shall be certified by the Assessors, and returned by them to the Commissioners, on or before the Third Day of December, One thousand seven hundred and eighty-four; and that the Surveyors shall and may, on or before the Twentieth Day of February, One thousand seven hundred and eighty-five following, certify their Surcharges for raising the said Duties for the said Two Quarters, to the

said

said Commissioners; and all Appeals, in respect to the said Third Quarters Assessments, shall and may be heard and determined between the Sixth Day of March, One thousand seven hundred and eighty-five, and the fourth Day of April following; and that from and after the fifth Day of April, One thousand seven hundred and eighty-five, the said Duties shall be assessed annually for One whole Year, to commence from the fifth Day of April in each Year; and that in all future Years the Assessment shall be made out and certified, and the Surcharges rectified, and the Appeals heard, at the same Time as the Assessments, Surcharges, and Appeals, are made, certified, and heard, on the Duties on Houses and Windows.

Appeals therefrom when to be heard.

From *April* 5, 1785, the Duties to be assessed annually.

XVI. And be it further enacted by the Authority aforesaid, That the said several Duties by this Act granted shall, in that

Duties, in *England*, to be paid quarterly;

Part

Part of Great Britain called England, be paid quarterly, on the four most usual Days of Payment in the Year; (that is to say), On the Fifth Day of January, the Fifth Day of April, the Fifth Day of July, and the Tenth Day of October in every Year, by equal Portions; the first Payment thereof to be made on the Fifth Day of January, One thousand seven hundred and eighty-five; and in that Part of Great Britain called Scotland, on or before the Twenty-fifth Day of March, yearly, for the half Year betwixt Martinmas-day and Whitsunday, and on or before the Twenty-ninth Day of September, yearly, for the half Year betwixt Whitsonday and Martinmas.

and in *Scotland*, half-yearly.

Duties to be charged on the Occupiers of Houses.

XVII. And be it further enacted by the Authority aforesaid, That the said Duties granted by this Act shall be charged only upon the Inhabitants or Occupiers for the Time being of the

the Houses or Tenements hereby charged, his, her, or their respective Executors or Administrators, and not on the Landlord or Landlords who let or demise the same (except in the Cases herein-after mentioned), any Covenant or Agreement made or entered into previous to the passing of this Act, relative to the Payment of any Duties or Assessments imposed or to be imposed upon such Houses or Tenements, or upon such Inhabitants or Occupiers, in respect thereof, to the contrary notwithstanding.

Poor People, exempted from Church and Poor Rates, not liable.

XVIII. Provided always, and it is hereby enacted by the Authority aforesaid, That no Duty shall be imposed, assessed, or levied, by virtue of this Act, for or in respect of any Dwelling House, Cottage, or Tenement, whereof the Occupier or Occupiers, by reason of his, her, or their Poverty only, is or are exempted from the actual Payment of the

the usual Taxes, Assessments, and Contributions towards the Church and Poor.

The Duties to be assessed and collected in the same Manner, and under the same Penalties, &c. as those granted by the following Acts:

XIX. And be it further enacted by the Authority aforesaid, That the said several Rates and Duties by this Act imposed shall be assessed, raised, levied, collected, and received by Persons to be appointed by the same Authority, for the Purposes hereinafter expressed, in such and the like Form and Manner, and with such Allowances, and under such Penalties, Forfeitures, and Disabilities, and according to such Rules, Methods, and Directions, as are prescribed and appointed for assessing, raising, levying, collecting, receiving, and paying the Duties on Houses, Windows, or Lights, in and by an Act of Parliament made in the Twentieth Year of the Reign of his late Majesty King George the Second, intituled, An Act for repealing the several Rates and

20 Geo. II, Cap. 3;

Duties upon Houſes, Windows, and Lights; and for granting to His Majeſty other Rates and Duties upon Houſes, Windows, or Lights; and for raiſing the ſum of Four millions four hundred thouſand Pounds by Annuities, to be charged on the ſaid Rates or Duties; and by another Act, made in the Twentieth Year of the Reign of his ſaid late Majeſty, intituled, An Act to enforce the Execution of an Act of this ſeſſion of Parliament for granting to His Majeſty ſeveral Rates and Duties upon Houſes, Windows, or Lights; and by another Act, made in the Twenty-firſt Year of his ſaid late Majeſty's Reign, intituled, An Act for explaining, amending, and further enforcing the Execution of an Act paſſed in the laſt Seſſion of Parliament, intituled, *An Act for repealing the ſeveral Rates and Duties upon Houſes, Windows, and Lights; and for granting to His Majeſty other Rates and Duties*

20 *Geo.* II, Cap. 42;

21 *Geo.* II, Cap. 10;

upon Houſes, Windows, or Lights; and for raiſing the Sum of Four millions four hundred thouſand Pounds by Annuities, to be charged on the ſaid Rates or Duties; and by an Act, made in the Twenty-fifth year of the Reign of his ſaid late Majeſty, intituled, An Act for the more effectual levying of the Duties upon Windows or Lights, in that Part of *Great Britain* called *Scotland*; and by an Act, made in the Thirty-firſt year of the Reign of his ſaid late Majeſty, intituled, An Act for granting to His Majeſty ſeveral Rates and Duties upon Offices and Penſions; and upon Houſes; and upon Windows or Lights; and for raiſing the Sum of Five millions by Annuities and a Lottery, to be charged on the ſaid Rates and Duties; and by an Act, made in the Second year of the Reign of his preſent Majeſty, intituled, An Act for granting to His Majeſty ſeveral Rates and Duties upon Windows or Lights; and

26 *Geo.* II, Cap. 17;

31 *Geo.* II, Cap. 22;

1 *Geo.* III, Cap. 8;

and by the said herein-before mentioned Act, made in the Forty first Year of the Reign of his present Majesty; and by two Acts for granting to His Majesty certain Duties upon all inhabited Houses within the Kingdom of *Great Britain*, made in the Eighteenth and Nineteenth Years of the Reign of His present Majesty, or by any of them, so far as the same now remain in Force, or are not altered by this Act; and that all and every the Powers, Authorities, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, now in Force, contained in the said several Acts, or any of them, for the assessing, raising, levying, collecting, and paying the Rates and Duties thereby granted, shall be in full Force, and be duly observed, practised, and put in Execution, throughout the whole Kingdom of Great Britain, for the assessing, raising, levying, collecting, and paying

18 *Geo.* III, Cap. 26; and 19 *Geo.* III, Cap. 59.

ing the several Duties upon all inhabited Houses, by this Act granted, as fully and effectually to all Intents and Purposes, as the same are or may be, for the assessing, raising, levying, collecting, and charging the Rates and Duties granted by the aforesaid Acts, or any of them, so far as the said Powers, Authorities, Rules, and Penalties are applicable hereunto, and not altered by this Act.

Monies arising by this Act to be paid into the Exchequer by the Receiver General of the Customs;

XX. And be it enacted by the Authority aforesaid, That all the Monies that shall arise by the Duty on Tea granted by this Act, and all the Arrears of the several Duties and Subsidies hereby repealed, shall, together with the Monies that shall arise by the additional Duties on inhabited Houses, granted by this Act, (which additional Duties on inhabited Houses shall be paid, by the several Persons who shall be appointed to receive the same, into the Hands of the Re-

Receiver General of the Customs), be applied and paid by him into the Receipt of the Exchequer, upon the several distinct Heads of Subsidy, or Customs, as the Duties or Subsidies hereby repealed have been paid in there, pursuant to the several Acts of Parliament for appropriating the same; and in case the whole Amount of the Subsidy granted, together with the Monies hereby directed to be paid to the said Receiver General, shall at any Time, in any One Quarter, exceed the Sum of Eighty-seven thousand One hundred thirty-six Pounds, Sixteen Shillings, and Eight-pence Farthing, being the One Fourth Part of Three hundred forty-eight thousand five hundred forty-seven Pounds, Six Shillings, and Nine-pence, the Average Produce of the several Duties and Subsidies on Teas for five Years, with the Addition of Five Pounds per Centum, and

And in case of any Surplus, the same shall be paid to the Receiver General of Excise, &c.

Five Pounds per Centum, to and from the said Duties and Drawbacks by the Acts of the Nineteenth and Twenty-second Years of his Majesty's Reign, the said Receiver General shall pay over such Surplus into the Hands of the Receiver General of Excise, which shall be by him distributed, in due Proportion, to the respective Heads of Excise to which the Duties of Excise on Teas, repealed by this Act, were applicable, and shall be by him paid into the Receipt of the Exchequer, at the Rate of One hundred thirty-eight thousand nine hundred seventy-nine Pounds, five Shillings, and Ten-pence halfpenny per Quarter, being the One fourth Part of five hundred fifty-five thousand nine hundred and seventeen Pounds, three Shillings, and Sixpence, the Average of the Excise Duties on Tea for Five Years, with the Addition of Five Pounds per Centum,

Five

Five Pounds per Centum, and Five Pounds per Centum, laid upon the said Duties of Excise by the Acts of the Nineteenth, Twenty-first, and Twenty-second Years of this present Majesty's Reign; and such Money, so paid into the Receipt of the Exchequer, by the said Receiver General of the Customs, and Receiver General of the Excise, respectively, shall be applied to the same Uses and Purposes as the former Duties on Teas hereby repealed, were applicable unto; and in case any Deficiency shall happen in the said Duties, the said Receivers General respectively shall return Certificates thereof into the Office of the Auditor of the Receipt of the Exchequer aforesaid; and such Deficiency shall from Time to Time be made good by or out of such Money as shall be or remain in the Receipt of the Exchequer, for or for the Surpluses, Excesses, or

Monies paid into the Exchequer how to be applied.

Overplus Monies, or other Revenues composing the Fund commonly called The Sinking Fund, at any Quarter Day after the said Certificates respectively shall have been returned into the Office of the Auditor of the said Receipt, and whatever Monies shall be so issued out of the said Sinking Fund shall be replaced by or out of the First Supplies to be then after granted by Parliament.

Receipt of the Receiver General of the Customs to be a Discharge to Receivers of new Duties on Houses, &c.

XXI. Provided always, and be it enacted, That the Receipt of the Receiver General of the Customs shall be a sufficient Discharge to the several Persons who shall be appointed to receive the said additional Duties on inhabited Houses; and also the Receipt of the Receiver General of the Excise shall be a sufficient Discharge to the Receiver General of the Customs for such Monies as he shall pay in pursuance of this Act; and the said Receipts shall severally

severally be allowed by the Auditor or Auditors in passing their respective Accounts.

If in any One Quarter there should be a Surplus of Monies arising by this Act, the same shall be applied towards making good the Sums charged on the next Quarter.

XXII. And be it enacted by the Authority aforesaid That if the Subsidy on Teas hereby granted, together with the Duties on Houses, Windows, and Lights, also granted by this Act, shall, in any One Quarter, produce more than sufficient to satisfy the said Sum of Eighty-seven thousand one hundred and thirty-six Pounds, Sixteen Shillings, and Eight-pence Farthing, to make good the like Sum to be replaced to the several Subsidies or Custom Duties on Teas, by this Act repealed, and also the Sum of One hundred thirty-eight thousand nine hundred seventy-nine Pounds, Five Shillings, and Ten-pence Halfpenny, to make good the like Sum to be replaced to the respective Duties of Excise on Teas, by this Act also repealed, the Surplus which remains,

remains, after satisfying the above Sums, shall be applied towards making good the like Sums charged upon the said Subsidy and Duty on Houses, Windows, and Lights, in the next succeeding Quarter.

Separate Assessments shall be made, and verified by the Assessors upon Oath,

XXIII. Provided nevertheless, and be it further enacted by the Authority aforesaid, That separate Assessments shall be made out for raising the Duties hereby imposed, which Assessments shall be brought in by the Assessors, in writing under their Hands, and be verified upon their Oaths, and not otherwise, as required by the Act of the Twentieth Year of his late Majesty's Reign first above mentioned, upon Pain of forfeiture of any Sum, not exceeding Twenty Pounds, nor less than Five Pounds; and that the Commissioners for putting this Act in Execution shall cause true Duplicates of the said Assessments to be made out, delivered,

and

and ascertained, in such Manner as is directed by any of the said former Acts relating to the Duties upon Houses, Windows, or Lights, with respect to the Duplicates of the Assessments therein mentioned.

Commissioners of former Acts relating to the Duties on Houses and Windows, shall be Commissioners for executing this Act;

XXIV. And it is hereby further enacted by the Authority aforesaid, That, for the better Execution of this Act, and for the speeding, railing, levying, collecting, and paying the Duties hereby granted, the Commissioners authorized or appointed, or who shall be hereafter authorized or appointed, for putting in Execution the said herein-before mentioned Acts relating to the Duties upon Houses, Windows, or Lights, or inhabited Houses, or any of them, shall be Commissioners for putting in Execution this present Act, and the Powers therein contained, in all and every the respective Counties, Shires, Stewartries, Ridings, Cities, Boroughs,

roughs, Cinque Ports, Towns, and Places respectively, within Great Britain; and that the said Commissioners, in order to the speedy Execution of this Act, shall, in their respective Counties, Shires, Stewartries, Ridings, Cities, Boroughs, Cinque Ports, Towns, and Places, for which they are or shall be appointed Commissioners respectively, meet on or before the Eleventh Day of October, One thousand seven hundred and eighty four; and shall in like Manner meet yearly and every Year, at such Day or Time as the said Commissioners for the Time being shall think proper to appoint, before the Thirtieth Day of April yearly; and shall then divide themselves to act in separate Districts, and proceed in the Execution of this present Act, for assessing, raising, levying, and collecting the Duties hereby granted, in such and the same Manner, and under the same

and shall meet on or before *Oct.* 11, 1784, &c.

same Regulations and Directions as are prescribed by the said before-mentioned Acts, or any of them, with respect to the Rates and Duties thereby imposed (except in such Cases in which an Alteration is made by this Act).

In case Commissioners should not meet at the Time prescribed, they may meet and execute this Act at any other Time.

XXV. Provided always, and be it further enacted by the Authority aforesaid, That if, by any Negligence or Default there shall not have been a Meeting of the said Commissioners, and a due Execution of the several Powers hereby created within or at the Time or Times, or according to the Manner or Circumstances directed or prescribed in and by this Act, it shall and may be lawful to and for the said Commissioners, or any Two or more of them, in all and every the respective Counties, Shires, Stewartries, Ridings, Cities, Boroughs, Cinque Ports, and Towns, in Great Britain respectively, wherein such Default

shall have happened, to meet and execute the said Powers at any other Time or Times, any Thing herein contained to the contrary thereof notwithstanding; and they are hereby authorized and required forthwith, or as soon as may be, after the Time or Times at which such Meetings should have been held, and such Powers should have been executed, according to the Directions of this present Act, to meet and execute the same, so as that the said Rates and Duties be duly and effectually charged, raised, levied, collected, and paid, to His Majesty, His Heirs and Successors, for the Purposes in this Act, notwithstanding any such Omission or Defect; and all such Meetings and Acts of the said Commissioners, or any Two or more of them, shall be deemed, and are hereby declared, to be good and valid, to all Intents and Purposes,

pose, notwithstanding any such Omission or Default.

Notice to be given that the Assessors under the former Acts are Assessors under this Act.

XXVI. And it is hereby also enacted, That the said Commissioners shall cause Notice to be inserted, in the Precepts to be from Time to Time directed by them to the Inhabitants of the Parishes or Places within their respective Districts or Divisions, upon they shall think fit to be Persons or Assessors under the said before mentioned Acts, or any of them, that such Persons are also appointed Assessors of the Duties on all inhabited Houses, and upon Windows or Lights, granted by this Act.

In case no Assessors shall be appointed, Surveyors may do their Duty.

XXVII. And, for the more effectually levying and collecting the Duty imposed by this Act, be it enacted and declared, That in case at any Time the Commissioners for putting in Execution this present Act in that Part of Great Britain called England and Wales, or in case at

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at any Time the Commissioners of Supply in that Part of Great Britain called Scotland, shall neglect to appoint Assessors, or in case the Assessors by them appointed shall neglect to perform what is required of them by this Act, that then, and in any such Case, it shall and may be lawful to and for the Surveyor or Surveyors, appointed or to be appointed under the Authority of any of the before-mentioned Acts, to do and perform such and the like Services as are by the said Acts required from such Assessors.

Surveyor, Twice a Year, to make a Surcharge of Houses omitted or undercharged.

XXVIII. And be it further enacted by the Authority aforesaid, That from and after the said Sixteenth Day of November One thousand seven hundred and eighty-four, the said Surveyor or Surveyors shall, Twice in every Year, to wit, on or before the Tenth Day of January, and the Tenth Day of August, yearly, certify in Writing,

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Writing, under his or their Hand or Hands, by way of Surcharge, to any Three or more of the said Commissioners, what inhabited Houses have been omitted to be charged, or have been under-charged, with the Rates and Duties imposed by this Act, in the Assessment made of the same for the then current Year; and that thereupon, and upon Oath being first made that Notice was left in Writing at the Dwelling Houses of the several Occupiers so charged or surcharged by virtue of such Certificate, that the Surveyors intended to charge them in such Manner, and according to such Number of Windows, as they shall be charged for by virtue of such Certificate, the said Commissioners, or any Three or more of them, shall cause such Assessment to be rectified according to such Certificate, and delivered to the Collectors, and

Notice to be given to the Occupiers surcharged, and the Assessments to be rectified.

the said Rates and Duties shall be levied accordingly.

If a Surcharge shall be omitted the First Half Year, it may be made for the whole Year.

XXIX. And be it further enacted and declared, That if any Surveyor or Surveyors shall, after the said Fifth Day of April, One thousand seven hundred and eighty-five, omit to make a Surcharge or Surcharges for the First half Year, it shall and may be lawful for the said Surveyor or Surveyors to make a Surcharge or Surcharges for the whole Year.

Where Houses are let in different Tenements, the Landlord shall be deemed the Occupier.

XXX. And be it further enacted and declared, That where any House shall be divided into different Stories, Tenements, or Lodgings, and shall be inhabited by Two or more Persons or Families, the same shall nevertheless be subject to, and shall, in like Manner, pay the Duties granted by this Act, as if such House or Tenement was inhabited by One Person or Family only; and the Landlord or Owner of such House shall

shall be deemed and taken to be the Occupier of such Dwelling House, and shall be charged with, and liable to pay the Duties imposed by this Act.

Dwelling Rooms in Offices, &c. chargeable to other Taxes or Parish Rates, to be subject to the Duties granted by this Act.

XXXI. And be it likewise enacted and declared by the Authority aforesaid, That all Dwelling Rooms in every Hall and Office whatsoever, belonging to any Person or Persons, or to any Bodies Politick or Corporate, that are or may be lawfully charged with the Payment of any other Taxes or Parish Rates, shall be subject to the Duties granted by this Act, and shall be respectively charged as inhabited Houses, within the true Intent and Meaning of this Act; and the Person or Persons, Bodies Politick or Corporate, to whom the same shall belong, shall be charged and assessed as the Occupier or Occupiers thereof: Provided always, That each distinct Chamber or Apartment, in any Col-

lege or Hall in any of the Universities of Great Britain, shall be subject to the Duties granted by this Act, as if the same was an entire House.

Apartments in the Inns of Court, &c. liable to the Duties.

XXXII. And be it likewise enacted and declared by the Authority aforesaid, That every Chamber or Apartment in any of the Inns of Court or Chancery, being severally in the Tenure and Occupation of any Person or Persons, shall be subject to the Duties granted by this Act, as if the same was an entire House.

Not to extend to any House occupied by the Royal Family, &c.

XXXIII. Provided nevertheless, That this Act, or any Thing herein contained, shall not extend, or be construed to extend, to charge with the Duties hereby granted as aforesaid, any House or Tenement in the Possession or Occupation of His Majesty, or any of the Royal Family, not to subject or charge any Ambassador or Foreign Minister, residing in the Kingdom of Great Britain,

Britain, to or with the Payment of the said Duties granted by this Act.

Regulations in the Acts of 18 and 19 Geo. III, for exempting Warehouses, &c. extended to this Act.

XXXIV. And be it further enacted and declared, That the Rules and Regulations provided by the Acts of the Eighteenth and Nineteenth Years of the Reign of his present Majesty before mentioned, for exempting all Warehouses and Buildings requisite for carrying on Manufactures, Trades, Occupations, and Callings, from the Duties on inhabited Houses, imposed by those Acts, shall be extended to exempt all such Warehouses and Buildings, in like Manner, from the Rates and Duties imposed by this Act.

Hospitals, &c. exempted;

XXXV. Provided always, and be it further enacted by the Authority aforesaid, That nothing herein contained shall extend, or be construed to extend, to charge or make liable any Hospital, Charity School, or House provided for the Reception and

except Apartments of Officers, &c.

Relief of poor Persons, to the Payment of the Rate or Duty imposed by this Act, except such Apartments therein as are or may be occupied by the Officers or Servants thereof, which shall be subject to the same Duty (according to the Number of Windows in each) as other inhabited Houses are by this Act subject to.

Parents and Guardians liable to pay for Infants.

XXXVI. And it is further enacted by the Authority aforesaid, That where any Person or Persons chargeable with the Duties hereby granted as aforesaid, shall be under the Age of Twenty-one Years, in every such Case the Parents, Guardians, and Tutors of such Infants respectively, upon Default of Payment by such Infants, shall be, and are hereby made liable to and charged with the Payments which the said Infants ought to have made; and if such Parents, Guardians, or Tutors, shall neglect or refuse to pay as aforesaid, it shall and

may be lawful to proceed against them in like Manner as against any other Person or Persons making Default of Payment of the Duties hereby granted; and all Parents, Guardians, and Tutors, making Payment as aforesaid, shall be allowed all and every Sum and Sums paid for such Infants in his, her, or their Accounts.

No Person to gain a Settlement by Payment of the Rates.

XXXVII. And be it further enacted by the Authority aforesaid, That the Payment of any of the Rates and Duties granted by this Act, by any Occupier or Occupiers of any Dwelling House or Houses, in any Parish or Place, shall not entitle the Person or Persons so paying such Rates or Duties to a legal Settlement in such Parish or Place.

What Houses shall be deemed inhabited.

XXXVIII. And be it further enacted and declared, That no House shall, within the Intention of this Act, be deemed or taken to be an inhabited House,

except the same shall be inhabited by the Owner, or his Servant or Servants, or by a Tenant or Tenants renting the same.

Commissioners, in *England*, &c. not to act until they have taken the Oaths appointed by Act 1 Geo. I, Cap. 13.

XXXIX. Provided always, and be it enacted, That no Person shall be capable, in England, Wales, or Berwick upon Tweed, of acting as a Commissioner in the Execution of this Act, or executing any of the Powers herein contained (unless it be the Power hereby given of administering Oaths), until such Time as he shall have taken the Oaths appointed by the Act of Parliament made in the First Year of the Reign of His late Majesty King George the First, intituled, An Act for the further Security of His Majesty's Person and Government, and the Succession of the Crown in the Heirs of the late Princess *Sophia*, being Protestants; and for extinguishing the Hopes of the pretended Prince of *Wales*, and his open and

secret

ſecret Abettors; which Oaths, and any others preſcribed to be taken by this Act, it ſhall and may be lawful for any Two or more of the Commiſſioners to adminiſter, and they are hereby reſpectively authorized and required to adminiſter the ſame, to any other of the ſaid Commiſſioners accordingly.

XL. Provided always, and be it enacted, That if any Perſon hereby appointed a Commiſſioner for any County, City, Town, or Place, in England, Wales, or Berwick upon Tweed, ſhall preſume to act as a Commiſſioner in the Execution of this Act, before he ſhall have taken the Oaths which by this Act he is required to take, and in Manner hereby preſcribed, he ſhall forfeit to His Majeſty the Sum of Two hundred Pounds. on Penalty of 200*l.*

XLI. Provided always, That every Perſon appointed by this Act to be a Commiſſioner for executing the ſeveral Powers here- Commiſſioners in *Scotland* to take the Oaths of Allegiance and Abjuration, &c.

in

in contained, in that Part of Great Britain called Scotland, ſhall, before his acting as a Commiſſioner in the Execution of this Act, or any of the Powers herein contained, take and ſubſcribe the Oaths of Allegiance and Abjuration, and ſubſcribe the Aſſurance appointed by Law to be taken and ſubſcribed by Perſons in Offices of publick Truſt in Scotland, upon Pain of forfeiting the Sum of Twenty Pounds Sterling; which Oaths it ſhall and may be lawful for any Two or more of the ſaid Commiſſioners to adminiſter, and they are hereby required to adminiſter the ſame accordingly,

on Penalty of 20 *l.*

Aſſeſſors to be ſworn.

XLII. Provided likewiſe, and be it further enacted by the Authority aforeſaid, That every Perſon to be appointed an Aſſeſſor as aforeſaid ſhall, before he preſumes to act in the Execution of the ſaid Office or Employment, take the following Oath;

I *A. B.*

I *A. B.* do ſwear [*or* affirm, *as the Caſe may require*] that, in the Aſſeſſment which I ſhall make of the Houſes and Houſehold Offices within the Diſtrict or Pariſh for which I am appointed an Aſſeſſor, I will rate each according to the whole Number of Windows therein, to the beſt of my Knowledge and Judgement; and that I will truly and faithfully execute the Truſts repoſed in me by virtue of an Act of the Twenty-fourth Year of His preſent Majeſty, *for repealing the ſeveral Duties on Tea, and for granting to His Majeſty other Duties in Lieu thereof; and alſo ſeveral Duties on inhabited Houſes; and upon the Importation of Cocoa Nuts and Coffee; and for repealing the Inland Duties of Exciſe thereon.* The Oath.

Which Oath any Two or more of the Commiſſioners in the County, Shire, City, or Place, where the Aſſeſſment is to be made, are hereby impowered and required to adminiſter.

XLIII. Pro-

Commissioners for the City of *London*, &c. to be sworn as to their Qualification.

XLIII. Provided always, and be it further enacted by the Authority aforesaid, That no Person shall be capable of acting as a Commissioner in the Execution of this present Act, or any of the Powers herein contained, within the City of London, and Liberty of Saint Martin le Grand, nor within the City and Liberty of Westminster, unless such Person be possessed of Lands, Tenements, or Personal Estate, to the Amount or Value of Two thousand Pounds at least, after the Payment of all his Debts, any Thing herein contained to the contrary notwithstanding; which Qualification they shall swear to, previous to their acting as aforesaid, or (being One of the People called Quakers) make and subscribe his solemn Affirmation, in the following Form;

The Oath.

I *A. B.* do swear, [*or* affirm, *as the Case may require*], that, truly and *bona fide*, I have such an Estate,

Estate, consisting of [*specifying the same*], of the clear Value of Two thousand Pounds, over and above what will satisfy and discharge all my Debts.

So help me GOD.

Penalty on Commissioners acting before they have taken the Oath.

And if any Person shall presume to act as a Commissioner in the Execution of this present Act, or any of the Powers herein contained, within the City of London, and Liberty of Saint Martin le Grand, or within the City and Liberty of Westminster, before he shall have taken such Oath, or made such Affirmation as herein-before is directed, he shall forfeit, for every such Offence, the Sum of Two hundred Pounds; One Moiety thereof shall be paid to his Majesty, His Heirs and Successors, and the other Moiety to any Person or Persons who will inform and sue for the same.

Persons overrated may appeal to the Commissioners.

XLIV. And be it further enacted by the Authority aforesaid, That if any Person or Persons shall

shall think himself, herself, or themselves respectively overcharged or over-rated by any Assessment, Charge, or Surcharge, to be made by virtue of or in pursuance of this Act, it shall be lawful for him or them respectively to appeal to the said Commissioners, or any Three or more of them, and the said Commissioners, or any Three or more of them, shall, and they are hereby required to hear and determine all such Appeals; and that all such Appeals shall be heard and determined on the Days appointed, and in the Manner directed in the several Acts herein-before mentioned, with respect to the Rates and Duties thereby granted.

Commissioners, on hearing of Appeals, not to make any Abatement in the Assessment, &c. unless Proof be made on Oath, that the Ap-

XLV. And be it further enacted by the Authority aforesaid, That the said Commissioners, or any of them, shall not, upon the hearing of any Appeal, make any Abatement or Defalcation in the Charge or Surcharge made

made upon any Perſon by ſuch Aſſeſſment as aforeſaid, or the Surcharge of any ſuch Surveyor or Surveyors as aforeſaid, but the ſame ſhall ſtand good, and remain Part of the annual Aſſeſſments, unleſs it ſhall then appear to the ſaid Commiſſioners, by Examination of the Circumſtances of the Caſe upon Oath, that ſuch Perſon hath been over-rated in and by ſuch Aſſeſſment or Surcharge; in which Caſes the ſaid Commiſſioners are hereby authorized and impowered, upon every ſuch Appeal, to abate or diminiſh any ſuch Aſſeſſment to be made as aforeſaid, in ſuch Manner as they ſhall think proper, and agreeable to the true Intent and Meaning of this Act: And every Perſon intending to appeal to the ſaid Commiſſioners ſhall, and is hereby required to give, at the leaſt, Ten Days Notice thereof to any Aſſeſſor or Aſſeſſors, Surveyor or Surveyors of the

pellant is over-rated.

Perſons intending to appeal, are to give 10 Days Notice to the Aſſeſſors, *etc.*

the Parish or Place wherein such Person is assessed, of such Intention to appeal; and such Assessor or Assessors, Surveyor or Surveyors, may then and there attend and justify the said Assessment and Surcharge; and such Assessor and Assessors, Surveyor and Surveyors, and Appellant, shall have full and free Liberty to be present during all the Time of hearing such Appeals, and of the said Commissioners determining the same.

Determination of the Commissioners to be final.

XLVI. And be it further enacted by the Authority aforesaid, That all Appeals, once heard and determined by the said Commissioners, or any Three or more of them, or the major Part of them then present, on the Day or Days by them appointed for hearing of Appeals, shall be final, except as herein-after directed.

Except, etc.

Persons dissatisfied with the Determination of the Commissioners,

XLVII. And be it further enacted by the Authority aforesaid, That if any such Assessor or

or Assessors, Surveyor or Surveyors, or the Persons so appealing, in that Part of Great Britain called England, or in Wales, or in Berwick upon Tweed, shall apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, and shall then declare himself or herself dissatisfied with such Determination, it shall and may be lawful to and for such Assessor or Assessors, Surveyor or Surveyors, or Appellant respectively, to require the said Commissioners to state specially, and to sign the Case upon which the Question arose, together with the Determination thereupon; which Case the said Commissioners, or the major Part of them then present, are hereby required to state and sign accordingly, and to cause the same to be delivered to the Party making such Request as aforesaid, to be by him or her

ers may, in *England* or *Wales*, appeal to One of the Justices of the Court of *King's Bench*, &c.;

transmitted to One of the Justices of the Court of King's Bench or Common Pleas, or to One of the Barons of the Court of Exchequer, for the Time being; and every such Justice and Baron is hereby required, with all convenient Speed, to return an Answer to such Case so transmitted, with his Opinion thereupon subscribed thereto; according to which Opinion, so certified, the Assessment which shall have been the Cause of such Appeal shall be altered or confirmed: And that if such Assessor or Assessors, Surveyor or Surveyors, or the Person so appealing, in that Part of Great Britain called Scotland, shall apprehend the Determination made by the said Commissioners to be contrary to the true Intent and Meaning of this Act, and shall then declare himself or herself dissatisfied with such Determination, it shall and may be lawful to and for such Surveyor,

and in *Scotland* to One of the Judges of the Court of Session, or Barons of Exchequer there.

veyor, or Person dissatisfied respectively, to require the said Commissioners, or the major Part of them then present, to state specially, and sign the Case upon which the Question arose, together with their Determination thereupon; which Case the said Commissioners are hereby required to state and sign accordingly, and to cause the same to be delivered to the Party making such Request as aforesaid, to be by him or her transmitted to One of the Judges of the Court of Session, or One of the Barons of the Exchequer, in Scotland; and every such Judge and Baron is hereby required, with all convenient Speed, to return an Answer to such Case so transmitted, with his Opinion thereupon subscribed thereto; according to which Opinion, so certified, the Assessment which shall have been the Cause of such Appeal shall be altered or confirmed: Provided always,

That notwithstanding any such Case so transmitted to any of the said Justices, Judges, or Barons, the Determination of the said Commissioners shall stand, with respect to the Payments which shall become due precedent to the Opinion certified by any such Justice, Judge, or Baron, upon such Case.

Penalties and Forfeitures how to be recovered.

XLVIII. Provided always, and be it enacted, That all Penalties and Forfeitures to be incurred for any Offences against this Act, for which there is no particular Way of levying herein prescribed or appointed, shall be recovered in any of His Majesty's Courts of Record at Westminster, with Costs of Suit, by Action of Debt or on the Case, Bill, Suit, or Information, wherein no Essoin, Protection, Wager at Law, or more than One Imparlance, shall be allowed.

Constables, &c. to be aiding and assisting.

XLIX. Provided always, and be it enacted, That all Constables

stables and Headboroughs, Tything Men, and other His Majesty's Officers, shall, and are hereby required and enjoined, to be respectively aiding and assisting in the Execution of this Act, and to obey and execute such Precepts and Warrants as shall be to them directed in that Behalf by the respective Commissioners hereby appointed, or any Three or more of them.

ing in executing this Act.

L. And it is hereby further enacted by the Authority aforesaid, That there shall be raised, levied, collected, and paid, to and for the Use of His Majesty, His Heirs and Successors, for and upon the several Goods hereinafter mentioned, which shall, from and after the said Fifteenth Day of September, One thousand seven hundred and eighty-four, be imported or brought into this Kingdom from Foreign Parts, or be delivered out of the Warehouses in which the same shall, on the said Fifteenth

From *Sept.* 15, 1784, the following additional Duties to be paid to His Majesty, *videlicet*,

Day of September, be lodged under the Care and Custody of the proper Officers for securing the Duties heretofore payable thereon, over and above all Customs, Subsidies and Duties, already imposed thereon, the several and respective Duties following; (that is to say);

For every Pound of Cocoa Nuts, the Produce of *British America*, &c. 6*d.*;

For every Pound Weight Avoirdupois of Cocoa Nuts, the Growth or Produce of any British Colony or Plantation in America, and imported directly from thence, the Sum of Sixpence:

But if the Produce of any other Place, 1*s.* 6*d.*;

And for every like Pound Weight of Cocoa Nuts of any other Place, the Sum of One Shilling and Sixpence:

For every Pound of Coffee, the Produce of *British America*, &c. 6*d.*;

For every like Pound Weight of Coffee, of the Growth or Produce of any British Colony or Plantation in America, and imported directly from thence, the Sum of Sixpence:

But if the Produce of any other Place, 1*s.* 6*d.*

And for every like Pound Weight of Coffee, of any other

Place, the Sum of Two Shillings and Sixpence:

And in those Proportions for any greater or less Quantity: And the said Duties shall also be subject and liable to an additional Impost or Duty of Five Pounds per Centum, and Five Pounds per Centum thereon, which were imposed by Two several Acts of Parliament, made in the Nineteenth and Twenty-second Years of his Majesty's Reign, for granting to his Majesty additional Duties upon the Produce of the several Duties under the Management of the respective Commissioners of the Customs and Excise in Great Britain.

New Duties to be subject to an additional Impost of 5 *per Cent.* and 5 *per Cent.* thereon, imposed by 19 *Geo.* III, Cap. 25; and 22 *Geo.* III, Cap. 66.

LI. And it is further enacted by the Authority aforesaid, That the Duties herein-before granted upon the Importation of Cocoa Nuts and Coffee shall be under the Management and Direction of the Commissioners of his

Import Duties to be under the Management of the Commissioners of the Customs, and to be paid in ready Money &c.

His Majesty's Customs in England and Scotland respectively, and shall be paid down in ready Money, without any Discount or Deduction whatsoever; and the said Duties shall be raised, levied, collected, recovered, and paid, and shall be drawn back upon the Exportation of the same Goods, in the same Manner and Form, and under such Restrictions, Penalties, and Forfeitures, and by such Rules, Ways, and Methods, as the former Duties and Drawbacks for such Goods are respectively raised, levied, collected, recovered, paid, and allowed (except where any Alteration is made by this Act), as fully, to all Intents and Purposes, as if the several Clauses, Powers, Directions, Penalties, and Forfeitures, in any Act or Acts of Parliament relating thereto, were particularly repeated and again enacted in the Body of this present Act.

LII. And

From *Sept.* 15, 1784, the Inland Duties upon Cocoa Nuts and Coffee to ceaſe.

LII. And it is further enacted by the Authority aforeſaid, That, from and after the ſaid Fifteenth Day of September, One thouſand ſeven hundred and eighty-four, the ſeveral Duties and other Impoſitions of Exciſe, commonly called The Inland Duties, upon all Cocoa Nuts or Coffee imported, ſold, or uſed in this Kingdom, ſhall ceaſe, determine, and be no longer paid or payable.

Clauſe for Relief of Importers of Coffee and Cocoa Nuts.

LIII. Provided always, That in order to eaſe the Merchants and Importers of Coffee and Cocoa Nuts from the Difficulty of paying down the full Duties impoſed thereon by this Act, it is hereby further enacted by the Authority aforeſaid, That the ſaid Duties ſhall not be paid for any Coffee or Cocoa Nuts which ſhall be imported into this Kingdom, from and after the ſaid Fifteenth Day of September, One thouſand ſeven hundred and eighty-four, provided

that

that such Coffee or Cocoa Nuts shall, upon landing, be immediately lodged and secured under his Majesty's Locks, in such Warehouse or Warehouses (to be provided at the Expence of the Importer or Proprietor of such Goods) as the Collector and Comptroller, or other principal Officer of the Customs at the Port of Importation, shall appropve of for that Purpose, and shall not be taken out or delivered from such Warehouse or Warehouses, but upon the following Conditions; (that is to say), If such Coffee or Cocoa Nuts, or any Part thereof, shall be delivered for Exportation to foreign Parts, the same shall be subject and liable to the like Security, Regulations, and Restrictions, as East India Goods prohibited to be worn or used in Great Britain are now liable to by Law; but if such Coffee or Cocoa Nuts, or any Part thereof, shall be taken out in order

order to be used in this Kingdom, the Person or Persons so taking out the same shall first pay down the said additional Duties, and they shall in all other Respects be liable to the same Restrictions and Regulations as they would have been subject and liable to if such Coffee and Cocoa Nuts had not been warehoused in pursuance of this Act: Provided always, That if such Coffee or Cocoa Nuts shall not be either exported, or the Duties paid for the same, within Twelve Calendar Months from the Importation thereof, but shall then continue and be remaining in the said Warehouse or Warehouses, in such Case it shall and may be lawful for the Commissioners of his Majesty's Customs for England and Scotland respectively, or any Three or more of them for the Time being, to cause such Coffee or Cocoa Nuts, so remaining, to be publickly

If such Coffee or Cocoa Nuts shall not be exported, or the Duties paid, within 12 Months, the Commissioners of the Customs may sell the same, &c.

publickly sold by Auction, or Inch of Candle, to the best Bidder; and the Money arising by such Sale to be applied first in Discharge of the Duties, and the Expences of such Sale, and the Overplus (if any) to be paid to the Importer or Proprietor of such Coffee or Cocoa Nuts, or other Persons legally authorized to receive the same; any Thing herein-before contained to the contrary notwithstanding.

Defendants may plead the General Issue.

LIV. And be it further enacted by the Authority aforesaid, That if any Person or Persons shall at any Time or Times be sued, molested, or prosecuted, for any Thing by him or them done or executed in pursuance of this Act, or of any Clause, Matter, or Thing herein contained, such Person or Persons shall and may plead the General Issue, and give the Special Matter in Evidence for his or their Defence; and if upon the Trial a Verdict

Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs shall discontinue any Action, or suffer a Nonpros, or shall become nonsuited, then such Defendant or Defendants shall have Treble Costs awarded to him or them against such Plaintiff or Plaintiffs. and have Treble Costs.

VII
MVSEVM
BRITANNICVM

FINIS.